

## **Some Utah Code Provisions Relating to Mobile Home Parks and Tax Increment**

- 10-8-1.7. Use of incremental tax revenue for relocation expenses of displaced mobile home park residents.**
  - 17-50-328. Use of incremental tax revenue for relocation expenses of displaced mobile home park residents.**
  - 17C-1-411. Use of tax increment for housing and for relocating mobile home park residents -- Funds to be held in separate accounts.**
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### **10-8-1.7. Use of incremental tax revenue for relocation expenses of displaced mobile home park residents.**

- (1) As used in this section:
  - (a) "Displaced mobile home park resident" means a resident within a mobile home park who is required to relocate his or her residence from the mobile home park because of development activities that will change the use of the property on which the mobile home park is located.
  - (b) "Former mobile home park property" means property on which a mobile home park was located but whose use has changed from a mobile home park because of development activities that require mobile home park residents to relocate.
  - (c) "Incremental tax revenue" means property tax revenue that:
    - (i) is generated from a former mobile home park property located within a municipality;
    - (ii) exceeds the amount of property tax revenue the former mobile home park property would have generated if its use had not changed from a mobile home park; and
    - (iii) is levied and collected by:
      - (A) the municipality in which the former mobile home park property is located; or
      - (B) another taxing entity.
  - (d) "Taxing entity" has the same meaning as defined in Section 59-2-102.
- (2) A municipality may use incremental tax revenue to pay some or all of the relocation expenses of a displaced mobile home park resident.

- (3) Any taxing entity may share some or all of its incremental tax revenue with a municipality for use as provided in Subsection (2).

**17-50-328. Use of incremental tax revenue for relocation expenses of displaced mobile home park residents.**

- (1) As used in this section:
- (a) "Displaced mobile home park resident" means a resident within a mobile home park who is required to relocate his or her residence from the mobile home park because of development activities that will change the use of the property on which the mobile home park is located.
  - (b) "Former mobile home park property" means property on which a mobile home park was located but whose use has changed from a mobile home park because of development activities that require mobile home park residents to relocate.
  - (c) "Incremental tax revenue" means property tax revenue that:
    - (i) is generated from a former mobile home park property located within the unincorporated part of a county;
    - (ii) exceeds the amount of property tax revenue the former mobile home park property would have generated if its use had not changed from a mobile home park; and
    - (iii) is levied and collected by:
      - (A) the county in whose unincorporated area the former mobile home park property is located; or
      - (B) another taxing entity.
  - (d) "Taxing entity" has the same meaning as defined in Section 59-2-102.
- (2) A county may use incremental tax revenue to pay some or all of the relocation expenses of a displaced mobile home park resident.
- (3) Any taxing entity may share some or all of its incremental tax revenue with a county for use as provided in Subsection (2).

**17C-1-411. Use of tax increment for housing and for relocating mobile home park residents -- Funds to be held in separate accounts.**

- (1) An agency may:
- (a) use tax increment from a project area to pay all or part of the value of the

- land for and the cost of installation, construction, and rehabilitation of any building, facility, structure, or other housing improvement, including infrastructure improvements related to housing, located in any project area within the agency's boundaries; and
- (b) use up to 20% of tax increment:
    - (i) outside of project areas for the purpose of:
      - (A) replacing housing units lost by urban renewal, economic development, or community development; or
      - (B) increasing, improving, and preserving generally the affordable housing supply within the boundary of the agency; or
    - (ii) for relocating mobile home park residents displaced by development, whether inside or outside a project area.
  - (2)
    - (a) Each agency shall separately account for funds allocated under this section.
    - (b) Interest earned by the housing fund and any payments or repayments made to the agency for loans, advances, or grants of any kind from the fund, shall accrue to the housing fund.
    - (c) Each agency designating a housing fund under this section shall use the fund for:
      - (i) the purposes set forth in this section; or
      - (ii) the purposes set forth in this title relating to the urban renewal, economic development, or community development project area from which the funds originated.
  - (3) An agency may lend, grant, or contribute funds from the housing fund to a person, public entity, housing authority, private entity or business, or nonprofit corporation for affordable housing.